



Iowa 2002 Social Security Worksheet

*This worksheet is fillable. Click on the amount space for line 1 to begin.
Enter your information, then tab to the next line. You cannot save a completed form
unless you have purchased special software from Adobe. You may, however, print your
completed worksheet.*

Social Security Worksheet

1. Enter the amount from Box 5 of form(s) SSA-1099. If you filed a joint Federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099 here. 1. _____
2. Enter one-half of line 1 amount. 2. _____
3. Add amounts from the Federal 1040 on lines 7, 8a, 9, 10, 11, 12, 13, 14, 15b, 16b, 17, 18, 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.* If filing Federal 1040A, use lines 7, 8a, 9, 10, 11b, 12b and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation adjustment from line 14 of the Iowa 1040 to compute correct amount. 3. _____
4. Enter the amount from line 8b of your Federal 1040 or 1040A. 4. _____
5. Add lines 2, 3, and 4. 5. _____
6. Enter total adjustments from Federal 1040, line 34 less lines 25 and 26. If filing Federal 1040A, use line 20 less lines 18 and 19. 6. _____
7. Subtract line 6 from line 5. 7. _____
8. Enter one of the following amounts based on the Federal filing status used on form 1040 or 1040A. 8. _____
Single, head of household, qualifying widow(er): enter \$25,000.
Married filing joint: enter \$32,000.
Married filing separate: enter -0- if you lived with your spouse at anytime in 2002 or \$25,000 if you did not live with your spouse at any time in 2002.
9. Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, none of the Social Security benefits are taxable. 9. _____
10. Enter one-half of line 9. 10. _____
11. Taxable Social Security benefits: Enter the smaller of line 2 or line 10 here and on line 13 of form IA1040. 11. _____

*Include the following incomes or adjustments to income on line 3 if applicable. (These were excluded from Federal AGI.): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa and proceeds from Savings Bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are taxable to Iowa. For purposes of determining taxable Social Security benefits, you must also include interest from Federal securities.

MARRIED SEPARATE FILERS:

- a. If both spouses received Social Security benefits, the taxable amount is allocated between the spouses in the ratio of the benefits received by one spouse to the total benefits received.
- b. If only one spouse received benefits, that spouse should report the portion of the benefits that is taxable.